

## **Title 30: Mississippi State Board of Public Accountancy**

### **Part 1: Mississippi State Board of Public Accountancy Rules and Regulations**

#### **Part 1 Chapter 2: Licenses and Practice Privileges**

Rule 2.2.1.     Examinee Qualifications: The CPA examination as required by the Public Accountancy Act is to determine minimum competency of an individual for licensure purposes. The CPA examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require. In accordance with Rule 2.1. of these *Rules and Regulations*, an applicant for a CPA license must pass the CPA examination in addition to other licensure requirements. Candidates for the CPA examination must satisfy the following requirements to qualify to sit for the CPA examination as a Mississippi candidate:

- (a) Educational Requirement: Candidates who first sit for the CPA examination on or after July 1, 2016, must have completed at least 120 semester hours of college education including a baccalaureate or higher degree conferred by an accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.
  - (1) Accreditation acceptable to the Board shall be by one of the following accrediting agencies or its successor:
    - a. For the accounting program or business school, accreditation by the Association to Advance Collegiate Schools of Business – International (AACSB), or
    - b. For colleges or universities without AACSB accreditation, accreditation by one of the following regional accrediting agencies or its successor:
      - i. Middle States Association of Colleges and Schools;  
Middle States Commission on Higher Education
      - ii. The Commission on Institutions of Higher Education of  
The New England Association of Schools and Colleges
      - iii. North Central Association of Colleges Schools – The  
Higher Learning Commission
      - iv. Northwest Commission on Colleges and Universities
      - v. Southern Association of Colleges and Schools  
Commission on Colleges
      - vi. Western Association of Schools and Colleges  
Accrediting Commission for Senior Colleges and  
Universities

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- (a) Educational Requirement: ~~A first-time examination candidate~~ Candidates who first sit for the CPA examination on or after July 1, 2016, must have completed at least 150 120 semester hours of college education including a baccalaureate or higher degree conferred by a regionally an accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate. Candidates who first sat before February 1, 1995, must have met the requirements in effect at that time.

- (1) ~~Regional a~~ Accreditation shall be accreditation acceptable to the Board shall be by one of the following regional accrediting agencies or its successor:

- ~~a. Middle States Association of Colleges and Secondary Schools~~
- ~~b. New England Association of Schools and Colleges~~
- ~~c. North Central Association of Colleges and Secondary Schools~~
- ~~d. Northwest Association of Schools and Colleges~~
- ~~e. Southern Association of Schools and Colleges~~
- ~~f. Western Association of Schools and Colleges~~
- a. For the accounting program or business school, accreditation by the Association to Advance Collegiate Schools of Business – International (AACSB), or
- b. For colleges or universities without AACSB accreditation, accreditation by one of the following regional accrediting agencies or its successor:
  - i. Middle States Association of Colleges and Schools;  
Middle States Commission on Higher Education
  - ii. The Commission on Institutions of Higher Education of  
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- iv. Northwest Commission on Colleges and Universities
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